

First Union Rail Corporation

One O'Hare Center
6250 River Road, Suite 5000
Rosemont, Illinois 60018-4214
847 318-7575

VIA FEDERAL EXPRESS



January 26, 1999

RECORDATION NO. 21994 FILED

JAN 28 '99

9-30 AM

Surface Transportation Board
Attn: Jan Fort
1925 K Street, N.W., Room 704
Washington, DC 20423-0001

Re: Memorandum of Lease Agreement

Dear Ms. Fort:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated September 25, 1998, a primary document as defined in the Board's Rules for the Recordation of Documents. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: AG Processing, Inc.
12700 West Dodge Road
P.O. Box 2047
Omaha, NE 68103-2047

A description of the railroad equipment covered by the enclosed document is set forth on Exhibit A, as attached to such Memorandum.

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5355. Thank you for your cooperation in this matter.

Very truly yours,

A handwritten signature in cursive script that reads "Susan Grokulskey".

Susan Grokulskey
Manager - Documents Administration

Enclosures

(AGP013)

SURFACE TRANSPORTATION BOARD
WASHINGTON, D.C. 20423-0001

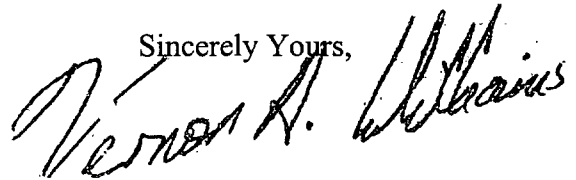
OFFICE OF THE SECRETARY

Susan Grokulsky
First Union Rail Corporation
6250 River Road, Ste. 5000
Rosemont, Illinois 60010

Dear Sir:

The enclosed documents (s) was recorded pursuant to the provisions of 49 U.S.C.
11301 and CFR 1177.3 (c), on 1/28/99 at 9:30 AM, and
assigned recordation numbers (s): 21990, 21991, 21992, 21993, 21994, 21995, 21996,
21997, 21998, 21999 and 22000.

Sincerely Yours,



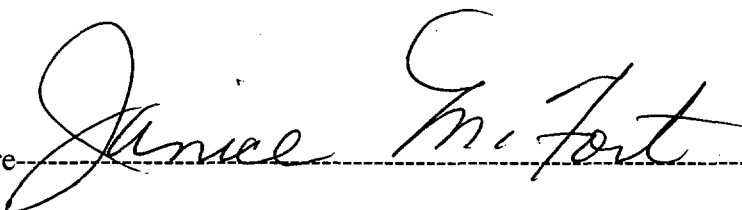
Vernon A. Williams

Enclosure(s) (11)

286.00

\$_____ The amount indicated at the left has been received in payment of a fee in connection with a document filed on the date shown. This receipt is issued for the amount paid. In the event of an error or any questions concerning this fee, you will receive a notification after the Surface Transportation Board has an opportunity to examine your document.

Signature



ASSIGN: AGP013

RECORDATION NO. 21994

FILED

Memorandum of Lease

JAN 28 '99

9-30 AM

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 25th day of September, 1998, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Ag Processing Inc. ("Lessee").

W I T N E S S E T H:

The undersigned Lessor and Lessee have entered into that certain Master Lease Agreement (the "Lease"), dated as of August 21, 1996, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 7 to the Lease (the "Rider") being described in more particular on Exhibit A attached hereto, effective as of the date set forth above and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: 

Name: JACK THOMAS
President

Title: _____

By: 

Name: Michelle Berg

Title: Office Manager

Executed on this 5 day of October, 1998.

[CORPORATE SEAL]

STATE OF Illinois

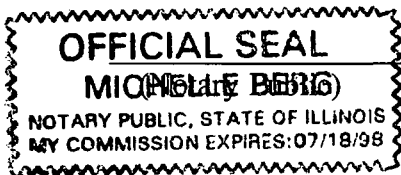
COUNTY OF COOK

I, Michelle Berg, a Notary Public in and for said state and county, certify that John J. Thomas personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 15 day of October, 1998.

Michelle Berg
Notary Public

My Commission Expires:



LESSEE:

AG PROCESSING, INC.

ATTEST:

By: _____

Name: **TONY PORTER**
GROUP VICE PRESIDENT
(SOY PROCESSING OPERATIONS)

Title: _____

By: Delores D. Hunt

Name: Delores D. Hunt

Title: Rail Equipment Manager Executed on this 6 day of October, 1998.

[CORPORATE SEAL]

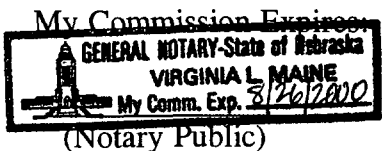
STATE OF Nebraska

COUNTY OF Douglas

I, Virginia L. Maine, a Notary Public in and for said state and county, certify that Anthony L. Porter personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease Agreement.

WITNESS my hand and official stamp or seal, this 6th day of October, 1998.

Virginia L. Maine
Notary Public



JOY PROCESSING OPERATIONS
PROD. VICE PRESIDENT
JOY PORTER

JOY PORTER
PROD. VICE PRESIDENT
JOY PROCESSING OPERATIONS

EXHIBIT A
to
Memorandum of Lease

NUMBER OF CARS: Seventy-five (75) cars

DESCRIPTION OF CARS: 4750 cu. ft., 100-ton Covered Hoppers

CAR NUMBERS: See below:

FURX	822306
FURX	822317
FURX	822377
FURX	822447
FURX	822449
FURX	822453
FURX	822454
FURX	822455
FURX	822457
FURX	822458
FURX	822462
FURX	822467
FURX	822471
FURX	822472
FURX	822474
FURX	823369
FURX	823850
FURX	824101
FURX	824118
FURX	824698
FURX	824712
FURX	824713
FURX	826023
FURX	826026
FURX	826032
FURX	826035

FURX	826037
FURX	826100
FURX	826129
FURX	826159
FURX	826182
FURX	826210
FURX	826218
FURX	826230
FURX	826273
FURX	826274
FURX	826296
FURX	827658
FURX	827961
FURX	827970
FURX	827971
FURX	827983
FURX	827984
FURX	827997
FURX	828005
FURX	828018
FURX	828023
FURX	828024
FURX	828029
FURX	828030
FURX	828031
FURX	828033

FURX	828035
FURX	828040
FURX	828042
FURX	828044
FURX	828046
UMPX	012129
UMPX	012173
UMPX	012174
UMPX	012176
UMPX	012208
UMPX	049273
UMPX	063445
UMPX	300111
UMPX	480075
UMPX	480564
UMPX	480776
UMPX	481129
UMPX	510747
UMPX	510935
UMPX	510936
UMPX	511577
UMPX	511581
UMPX	511600
Count:	75